

[~117H6230]

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(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to eliminate lead oxide, anti-  
mony, and sulfuric acid as taxable chemicals under the Superfund excise  
taxes.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. MEUSER introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to eliminate  
lead oxide, antimony, and sulfuric acid as taxable chemi-  
cals under the Superfund excise taxes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “USA Batteries Act”.

5       **SEC. 2. FINDINGS.**

6       Congress finds the following:

7               (1) The Superfund fee established in Public

8       Law 117–58 makes American manufacturing less

1 competitive by imposing a tax on chemicals used in  
2 domestic battery production that is not levied on im-  
3 ported batteries.

4 (2) America's lead battery industry has a man-  
5 ufacturing capacity of more than 165 GWh, a \$23.6  
6 billion domestic economic impact annually, and cre-  
7 ates more than 25,000 direct jobs in 38 States.

8 (3) Lead batteries have a 99 percent recycling  
9 rate and are a truly sustainable energy storage tech-  
10 nology.

11 (4) Lead batteries are critical for many sectors,  
12 including defense, transportation, logistics, tele-  
13 communications, and energy generation.

14 (5) Increased taxes on domestic production cre-  
15 ate a disadvantage for American manufacturers and  
16 reduce the global competitiveness of the domestic  
17 lead battery industry by increasing the costs of key  
18 raw materials.

19 **SEC. 3. ELIMINATION OF LEAD OXIDE, ANTIMONY, AND**  
20 **SULFURIC ACID AS TAXABLE CHEMICALS**  
21 **UNDER SUPERFUND EXCISE TAXES.**

22 The table in section 4661(b) of the Internal Revenue  
23 Code of 1986, as amended by Public Law 117-58, is  
24 amended by striking the rows relating to lead oxide, anti-  
25 mony, and sulfuric acid.